

peal to the Circuit Court for Dorchester County at any time within ten days from the date of the regular meeting at which said person was summoned to appear and show cause why such property should not be assessed, according to said notice.

The real and leasehold property charged in the assessment books of the town of Vienna to any person, firm or corporation shall be bound for the taxes which may be levied on or against, or on account of, said property, and for all taxes that may be levied against said person, and all such taxes shall be a lien on said real and leasehold property, and shall, as a lien, have priority over all other adverse liens, claims, rights, titles and interests, whosoever may have said property in charge or possession. It shall be the duty of every person who disposes of such property, and of every person who purchases or acquires the same, to see that a transfer is made on the assessment books of the town of Vienna, and no one shall be entitled to a notice for taxes due and in arrear on property which is not charged to such person.

Where property continues charged on the assessment book aforesaid to any person, firm or corporation after the death or dissolution of such person, firm or corporation, the statement, account and notice may be delivered to the executor, administrator or adult heirs at law, or to any one of them, of such person, or, if any such heir shall be a minor or non compos mentis, to the guardian or committee of such minor or non compos mentis, or to the successor of said firm or corporation. If the property be charged to lunatic, such statement, account and notice may be delivered to the trustee or committee of such lunatic.

21. That the Commissioners shall, at their regular meeting on the first Monday in July in each year, or as soon thereafter as practicable, make a general levy to meet the corporate expenses of the town, provided, that in no year shall the tax so levied be greater than fifty cents on the one hundred dollars as hereinbefore provided. The Commissioners shall cause to be made out an alphabetical list of all persons chargeable with the taxes levied to be made out, together with the sums payable by each person, and said list or an exact copy thereof, shall be entered in the general record book. At the end of the list as first made out, and also at the end of the exact copy in the general record book, shall be placed a certificate setting forth that the foregoing is the levy list of the town of Vienna for the year. Both of said certificates shall be signed by the